
**BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE
FINANCE COMMITTEE**

AGENDA | 8:00 AM April 9, 2026 (Virtual Zoom Meeting)

Meeting Link: <https://bccc-edu.zoom.us/j/82414899546?pwd=z4IsV7evanpwYd9qYYsDnLJ8jti8lC.1>

I.	Call to Order (Vote)	Dr. Roger Ward, <i>Vice Chair</i>
II.	Procurement Policies and Procedures (Overview)	Dr. Roger Ward, <i>Vice Chair</i>
III.	Procurement(s) Exceeding \$25,000 to \$99,999 (Informational)	Dr. Roger Ward, <i>Vice Chair</i> Dr. Debra L. McCurdy, <i>President</i> Dr. Tyria Stone, <i>Vice President of Finance & Administration</i> Mr. Michael Thomas, <i>Vice President of WDCE</i> Ms. Anna Lansaw, <i>Executive Director of Procurement Services</i>
	a. Chiller Rental for Library (Sunbelt Rentals) \$74,396.07	
	b. Chiller Leak Repair at LSB Building (Johnson Controls) \$26,216.35	
	c. Rubrix / Nutanix Maintenance Support – Year 3 (CAS Severn) \$78,233.00	
IV.	Procurement Exceeding \$100,000 (Vote)	Dr. Roger Ward, <i>Vice Chair</i> Dr. Debra L. McCurdy, <i>President</i> Dr. Tyria Stone, <i>Vice President of Finance & Administration</i>
	a. Audience Ratings Access – 5 Year (Radio Research Consortium) \$128,720.00	
V.	Finance Update (Informational)	Dr. Roger Ward, <i>Vice Chair</i> Dr. Debra L. McCurdy, <i>President</i> Dr. Tyria Stone, <i>Vice President of Finance & Administration</i> Mr. Brandon Cohen, <i>Director of Budgets</i>
VI.	OLA Audit Findings (Informational)	Dr. Roger Ward, <i>Vice Chair</i> Dr. Debra L. McCurdy, <i>President</i> Dr. Tyria Stone, <i>Vice President of Finance & Administration</i>
VII.	Motion for Adjournment (Vote)	Dr. Roger Ward, <i>Vice Chair</i>

III. Procurement(s) Exceeding \$25,000 to \$99,9999

Contract No. / Contract Title	R95P6600264 Chiller Rental (Sunbelt Rentals)		
Description/Remarks: The award for a six-month rental of a 100-ton chiller is being made through a valid Sourcewell Intergovernmental Cooperative Purchasing Agreement (ICPA), under which Sourcewell has already conducted a competitive solicitation that meets public procurement requirements. Leveraging this cooperative contract ensures fair and reasonable pricing, compliance with procurement regulations, and an expedited procurement process while maintaining continuity of critical cooling services. This approach avoids delays associated with a new solicitation and supports ongoing building operations as permanent repairs or replacement solutions are evaluated, making it in the best interest of the College.			
Procurement Method:	ICPA	Category:	Services
Contract Award:	\$74,396.07	Contract Term:	04/15/2026 – 10/15/2026
No. of Bids	N/A	Tax Clearance:	26-1497-0111
College Department:	Facilities	Fund Source:	Operating 06627 /0873

Contract No. / Contract Title	R95P6600265 Chiller Repair at the LSB Building (Johnson Controls, Inc.)		
Description/Remarks: This procurement is for the replacement of a leaking relief valve and oil separator, which is necessary to restore the chiller to safe operating condition, ensure regulatory compliance, maintain optimal system performance, and protect both the equipment and building occupants. Johnson Controls is the original equipment manufacturer and holds proprietary rights to all YORK chiller components and specifications; therefore, the required parts and services can only be provided by Johnson Controls, establishing this procurement as a sole-source award.			
Procurement Method:	Sole Source	Category:	Maintenance
Contract Award:	\$26,216.35	Contract Term:	30 Days from NTP
No. of Bids	N/A	Tax Clearance:	26-1498-1111
College Department:	Facilities	Fund Source:	Operating 06627 /0873

Contract No. / Contract Title	BCCC-FY24-ITS-ITW001 / R95P6600266 Nutanix, Rubrik, HPE Phase 2 – Disaster Recovery Year 3 (CAS Severn)		
Description/Remarks: CAS Severn was awarded a three-year contract in April 2024, with a total value of \$294,891.52, for the provision of hardware supporting the College’s IT infrastructure for Disaster Recovery and Business Continuity. This is the final contract year continues to support the reliability, resilience, and continuity of the College’s critical information systems.			
Procurement Method:	ICPA	Category:	IT Hardware Support
Contract Award:	\$78,233.00	Contract Term:	June 1, 2026 – June 30, 2027
No. of Bids	N/A	Tax Clearance:	26-1499-1110
College Department:	Facilities	Fund Source:	Operating 06618 /0872

IV. PROCUREMENT(s) Exceeding \$100,000

BOARD OF TRUSTEES – FINANCE COMMITTEE
ACTION ITEM

Contract ID: BCCC-FY26-WBJC-001
Audience Radio Ratings

Contract Description: Public Radio stations with quantitative audience-size data and other information based on the raw data taken from Nielsen radio listeners' Portable People Meters.

Awardee: Radio Research Consortium, Inc.
Olney, MD 20830

Contract Term: January 1, 2026 – December 31, 2030

Procurement Method: Sole Source

Contract Amount: \$128,720.00

Requesting Remarks: This procurement is requested as a sole source award to Radio Research Consortium (RRC), the exclusive provider of proprietary radio audience research and consortium-based analytics required by the College. The primary purpose of these services is to support data-driven decision-making focused on identifying and targeting specific audience segments. RRC’s specialized research enables the agency to gain detailed insights into listener demographics, behaviors, and preferences, which are essential for developing and refining programming that resonates with intended audiences. These insights also support efforts to diversify programming by aligning content with evolving audience interests and expanding reach to underserved or emerging listener groups.

In addition, continued access to RRC’s proprietary data is critical to the agency’s efforts to increase and sustain revenue. The audience metrics and analytical tools provided by RRC allow the agency to effectively demonstrate audience value to advertisers, underwriters, and partners, strengthening sponsorship opportunities and revenue strategies. No other vendor offers comparable access to RRC’s consortium-based datasets or historical audience research, and use of alternative providers would result in loss of data continuity, reduced comparability, and diminished strategic effectiveness. Accordingly, a sole source award to Radio Research Consortium is justified, and the proposed pricing is considered fair and reasonable based on the unique nature of the services and prior procurement history.

Fund Source: 03313 / 0873

Tax Clearance: 26-1497-0111

BOARD OF TRUSTEES ACTION		THIS ITEM WAS:	
APPROVED	DISAPPROVED	DEFERRED	WITHDRAWN
	WITH DISCUSSION	WITHOUT DISCUSSION	

V. FINANCE UPDATE

Fiscal Year 2026 Financial Performance Update As of March 31, 2026

1. **Revenue vs. Expenses**
Financial Information Snapshot
2. **Fund Balance Overview**
Unrestricted vs. Restricted
3. **Revenue Detail Analysis**
4. **Expense Detail Analysis**
 - By Type
 - By Division
 - By Function

*Prepared for the Board of Trustees Finance Committee
April 2026*

Revenue vs. Expenses



**Monthly Financial Performance Snapshot Report
Appropriation Year 2026
as of March 2026**

Total Revenue by Appropriated Fund

Revenue Fund	Budget FY26	Actuals FY26	Actuals FY25	Net Change	Percentage Change
General (Unrestricted)	64,985,412	\$ 53,739,665	53,588,756	150,909	0.28%
Restricted	30,610,084	\$ 24,544,623	17,585,791	6,958,832	39.57%
Total Revenue	95,595,496	78,284,288	71,174,547	7,109,741	81.89%

Year-over-Year (YoY) Expense Comparison

Expense Fund	Budget FY26	Actuals FY26	Actuals FY25	Net Change	Percentage Change
General (Unrestricted)	64,985,412	\$ 40,408,462	41,355,677	-947,215	-2.29%
Restricted	30,610,084	\$ 14,396,887	14,669,572	-272,685	-1.86%
Total Expenses	95,595,496	54,805,349	56,025,249	-1,219,900	57.33%

	Budget FY26	Actuals FY26	Actuals FY25	Net Change	Percentage Change
Net Surplus	0	23,478,939	15,149,298	8,329,641	N/A

Revenue Detail

Revenue Sources	Budget FY26	Actuals FY26	Actuals FY25	Net Change	Percentage Change
Unrestricted Revenues	64,985,412	53,739,665	53,588,756	150,909	0.28%
Board of Estimates - Unrestricted	600,000	600,000	0	600,000	
Bookstore Revenue	935,233	1,879,838	1,388,187	491,651	35.42%
Consolidated Fees	900,000	1,011,709	904,440	107,269	11.86%
Credit Tuition	9,443,275	8,840,183	8,392,855	447,327	5.33%
Facilities Capital Fees	109,971	109,505	93,643	15,862	16.94%
Investment Income	501,218	1,822,812	1,841,346	-18,534	-1.01%
Local Contract	0	0	189,524	-189,524	-100.00%
Non-Credit Fee Revenue	508,440	367,876	819,880	-452,004	-55.13%
Non-Credit Tuition	621,170	455,185	1,059,180	-603,995	-57.02%
Other Fee Revenue	0	22,633	24,817	-2,184	-8.80%
Other Revenue	0	47,580	29,392	18,188	61.88%
Parking and Transportation	44,719	2,118	7,391	-5,273	-71.35%
Real Estate Lease Income	1,402,760	1,139,538	1,584,075	-444,537	-28.06%
Registration Fee	299,995	343,070	284,596	58,474	20.55%
State Appropriation	48,367,088	36,275,316	36,210,168	65,148	0.18%
Student Activities	160,559	0	25		0.00%
Technology Fees	700,000	674,590	602,960	71,630	11.88%
Tower Rental Income	131,092	119,301	120,783	-1,482	-1.23%
Transcripts	49,059	17,284	25,964	-8,680	-33.43%
Vending Machine Commission	0	11,129	9,531	1,598	16.77%
WBJC Asset Agreement	210,833	0	0	0	
Restricted Revenues	30,610,084	24,544,623	17,585,791	6,958,832	39.57%
Deferred Maintenance	10,000,000	\$ 4,314,698	0	4,314,698	
Federal Grants	12,022,898	\$ 13,547,993	8,957,271	4,590,722	51.25%
Indirect Cost - Other	117,800	0	0	0	
Other Restricted Revenue	0	11,822	18,247	-6,425	-35.21%
Private Gifts, Grants & Contracts	124,710	0	0	0	
State and Local Grants	5,502,979	3,710,700	4,591,874	-881,174	-19.19%
WBJC	2,841,697	\$ 2,959,410	4,018,399	-1,058,989	-26.35%
Total Revenue	95,595,496	78,284,288	71,174,547	7,109,741	9.99%

Expenditure Detail

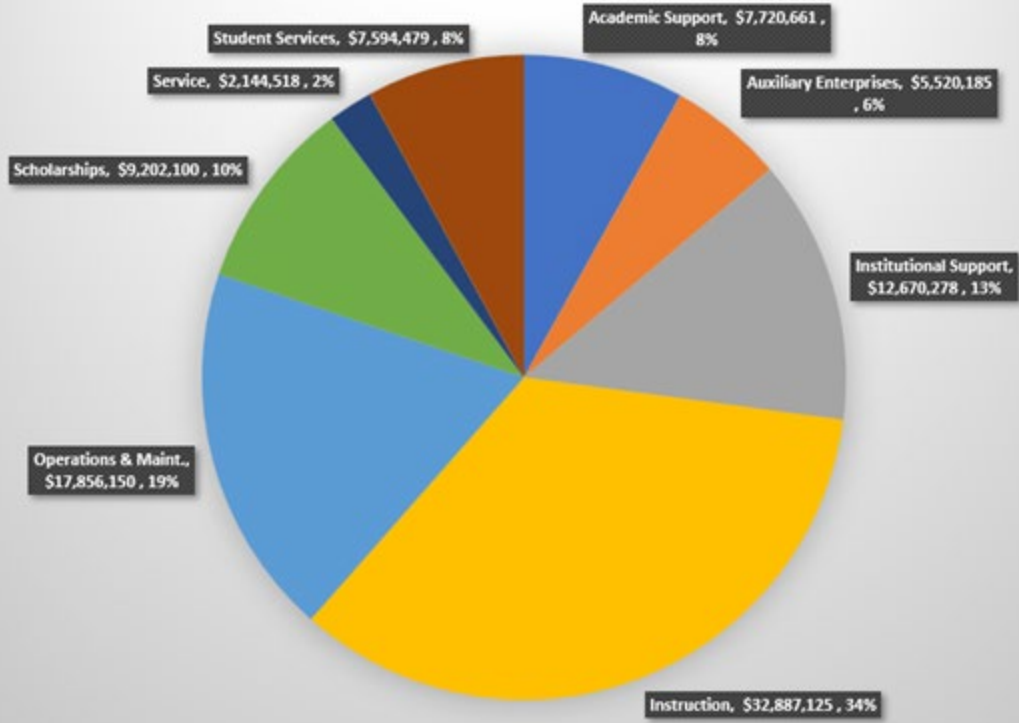
Description	Object	Actuals FY26	Actuals AY25	Net Change	Percentage Change
Labor: PIN Salaries	01	26,963,608	25,980,335	983,273	3.78%
Labor: Contractual Employees	02	7,122,609	6,315,856	806,753	12.77%
Communications	03	117,144	30,983	86,161	278.09%
Travel	04	153,228	145,039	8,189	5.65%
Utilities	06	1,549,429	1,325,677	223,751	16.88%
Motor Vehicle	07	18,961	85,295	-66,334	-77.77%
Contractual Services	08	5,987,927	4,788,598	1,199,329	25.05%
Supplies	09	254,627	4,868,289	-4,613,661	-94.77%
Replacement Equipment	10	72,333	34,166	38,167	111.71%
New Equipment	11	89,600	76,593	13,007	16.98%
Scholarships and Fellowships	12	10,199,425	10,207,211	-7,787	-0.08%
Fixed Expenses	13	2,978,694	2,143,167	835,528	38.99%
Deferred Maintenance	14	-702,236	24,040	-726,276	-3021.17%
Total Expenses AY26		54,805,349	56,025,249	-1,219,900	-2.18%

Current Expenses by Division

Division	Budget FY26	Actuals FY26	Actuals FY25	Net Change	Percentage Change
Academic Affairs	25,527,172	13,124,730	13,085,212	39,518	0.30%
Administration & Finance	26,411,603	9,440,114	13,498,257	-4,058,143	-30.06%
Advancement & Strategic Partners	1,926,509	615,266	661,936	-46,671	-7.05%
College Wide	-1,363,427	4,480,742	2,209,325	2,271,417	102.81%
Information Technology	5,536,226	4,188,485	3,936,112	252,373	6.41%
Institutional Research & Strategic Priorities	1,301,848	724,391	647,409	76,982	11.89%
President's Office (Executive)	2,150,793	947,181	829,094	118,088	14.24%
Student Affairs	17,469,915	15,615,799	15,089,431	526,367	3.49%
WBJC	2,144,518	1,146,952	958,803	188,149	19.62%
WDCED	14,490,338	4,521,690	5,109,671	-587,981	-11.51%
Total Expenditures	95,595,495	54,805,349	56,025,249	-1,219,900	-2.18%

FY	26	26	25		
Program	Budget	Expenditures	Expenditures	Net Change	Percentage Change
Academic Support	7,720,661	3,505,093	4,006,520	-501,428	-12.52%
Auxiliary Enterprises	5,520,185	2,169,701	6,241,444	-4,071,744	-65.24%
Institutional Support	12,670,278	13,943,636	10,478,070	3,465,567	33.07%
Instruction	32,887,125	13,953,651	13,861,087	92,564	0.67%
Operations & Maintenance	17,856,150	5,231,886	5,936,225	-704,339	-11.87%
Scholarships	9,202,100	10,665,977	10,504,194	161,783	1.54%
Service	2,144,518	1,146,952	958,803	188,149	19.62%
Student Services	7,594,479	4,188,452	4,038,906	149,546	3.70%
Grand Total	95,595,495	54,805,349	56,025,249	-1,219,900	-2.18%

FY26 Budget by Function



Iv. OLA Audit Findings

BALTIMORE CITY COMMUNITY COLLEGE

Performance Audit: Overview and Corrective Action Plan — Office of Legislative Audits

Presented to the Finance Committee | April 9, 2026

Purpose of This Briefing

This briefing provides the Finance Committee with a high-level overview of the findings contained in the most recent Office of Legislative Audits (OLA) performance audit of Baltimore City Community College. It summarizes the nature of the findings, acknowledges the areas where improvement is needed, and presents the corrective action plan that BCCC leadership has initiated to resolve each item.

BCCC leadership is presenting this briefing in the spirit of transparency. The audit findings largely reflect a period of significant institutional transition, and the College is committed to addressing every item fully and permanently.

What Is an OLA Performance Audit?

The Office of Legislative Audits is a unit of the Maryland General Assembly that conducts independent performance audits of State agencies and institutions. OLA audits are not financial statement audits. They are reviews of internal controls, compliance with State law and policy, and the adequacy of operational procedures across a range of administrative functions.

OLA audits are conducted on a periodic cycle. The findings in this audit cover a multi-year period and reflect conditions that existed during that time. This most recent audit covered the periods from late 2020 through June 2025. Where prior audit findings were not fully resolved before the next audit cycle, OLA designates those items as repeat findings.

Overall Picture: 14 Findings Across 8 Areas

The audit identified 14 findings spanning 8 operational areas. The table below summarizes the findings by category.

Category of Finding	# of Findings	Repeat Findings	Target Completion
Procurement and Contract Administration	4	Yes	June 30, 2026
Financial Reporting and Year-End Closing	1	No	June 30, 2026
Student Financial Aid and Fictitious Students	2	Yes	June 30, 2026
Payroll	1	Yes	June 30, 2026
Cash Receipts and Collections	2	No	September 30, 2026
Corporate Purchasing Cards	1	No	August 31, 2026
Information Systems and Vendor Security	2	Yes	June 30, 2026
Equipment Inventory	1	Yes	June 30, 2027
TOTAL	14		

What the Findings Tell Us

Taken together, the 14 findings fall into two primary categories:

1. Absence of formal written procedures.

In several areas, BCCC had practices in place but had not formalized them into documented, standardized procedures. Without written procedures, application of controls is inconsistent and dependent on individual knowledge rather than institutional process. This was true in areas including corporate purchasing card oversight, cash collections, vendor security reviews, and intergovernmental cooperative purchasing agreements.

2. Inconsistent application of existing procedures.

In other areas, procedures existed but were not applied consistently across transactions, departments, or time periods. Invoice verification, payroll adjustments, eMMA contract publication, and equipment inventory are examples where the standard was known but execution was uneven.

These two root causes account for the substantial majority of findings. They are correctable through procedural development, staff training, supervisory oversight, and monitoring. There are no findings that require fundamental changes to BCCC's mission, operations, or financial viability.

A Word on Repeat Findings

Six of the 14 findings are designated by OLA as repeat findings, meaning similar conditions were identified in the prior audit.

Repeat findings indicate that corrective commitments made after the prior audit were not fully implemented before the next audit cycle began. In several instances, this was driven by the College's transition to a new statutory procurement framework under Chapter 732 of the Laws of Maryland 2021, which significantly changed BCCC's procurement authority and required the development of entirely new policies and procedures during the same period. In other instances, staffing turnover and operational pressures contributed to incomplete follow-through.

Regardless of the contributing factors, BCCC leadership takes the repeat designations seriously. The corrective action plan described below is structured to address root causes, not just the symptoms identified in the audit.

By the Numbers

Metric	Count	Notes
Total findings	14	
Total sub-recommendations	29	
Sub-recommendations where BCCC agrees and is taking corrective action	24	
Findings designated as repeat findings from prior audit	6	
Corrective actions already completed or underway	3	SOPs implemented Feb 2026
All corrective actions targeted for completion by	June 2027	Equipment inventory

Corrective Action Approach

BCCC leadership has reviewed every finding and sub-recommendation and has initiated a structured corrective action plan. The plan is organized around three types of action:

- **Develop and implement formal written procedures.**
For findings rooted in the absence of documented procedures, BCCC is developing formal standard operating procedures (SOPs), checklists, and internal guidance documents. Several SOPs have already been completed and placed into effect, including procedures governing cash collections security and access controls (effective February 2026).
- **Strengthen supervisory review and oversight.**
For findings rooted in inconsistent application, BCCC is implementing supervisory review checkpoints, documented sign-off requirements, and periodic compliance monitoring. This applies across procurement, payroll, financial aid, purchasing cards, and information systems.
- **Resolve open items and recover funds where applicable.**
For findings involving specific financial discrepancies, BCCC is taking direct corrective action including vendor outreach, coordination with the Office of the Attorney General, and reporting to the General Accounting Division and the Department of Budget and Management as required.

Corrective Action Timeline

The corrective action plan spans the period from now through June 2027. Key milestones are as follows:

- **Actions already completed:** Cash collections SOP (February 2026); initial ERP access review and deprovisioning of former employee accounts underway.
- **April 30, 2026:** eMMA contract publication procedures and vendor security report inventory completed.
- **May 31, 2026:** ERP user access restrictions implemented and formally reviewed.
- **June 30, 2026:** The large majority of corrective actions completed, including procurement documentation procedures, payroll controls, financial aid supervisory review, cash receipts reconciliation, and purchasing card oversight.
- **August 31, 2026:** Corporate purchasing card independent supervisory review process fully implemented.
- **September 30, 2026:** Investigation procedures for missing collections finalized and tested.
- **June 30, 2027:** Physical equipment inventory cycle fully established and completed in compliance with DGS Inventory Control Manual requirements.

A detailed work plan has been developed that assigns responsibility and target dates for each individual corrective action.

What the Finance Committee Should Expect Going Forward

BCCC leadership commits to the following:

- Regular status updates to the Finance Committee on corrective action progress, beginning at the next scheduled meeting.
- Escalation to the Board if any corrective action is at risk of missing its target date.
- A formal closeout report to the Finance Committee once all corrective actions are complete.
- Submission of the required corrective action documentation to OLA in accordance with State requirements.

The goal is not simply to close out this audit. The goal is to strengthen the institutional infrastructure that prevents these conditions from recurring in the next audit cycle.